IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPLICATION NO.10 OF 2001

The Commissioner of Customs .. Applicant
V/s
M/s.Akash Enterprises & Ors. .. Respondents

Mr.S.S.Pakale with Ms.S.V.Bharucha for the Applicant.
Mr.N.Sethia i/by Mr.N.S.Thakkar for the Respondents.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 03.02.2005.

P.C.:

1. Heard the learned Counsel for the parties. Perused the order passed by CEGAT dated 6th November, 2000. The CEGAT has proceeded on the basis that the issue is squarely covered by the decision of the CEGAT in the case of **Commissioner of Customs, Mumbai V/s.Pune Roller - 1993 (89) ELT 604**. The learned Counsel for the Applicant/Revenue is unable to state whether the Revenue has challenged the said order or not. Under these circumstances, as far as Tribunal is concerned, the said question is concluded. Hence, there is no substantial question of law involved in this matter. Customs Application stands dismissed.

(S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)